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To: Examiner Jeremy A. Luks**From:** Ralph E. Smith**Fax:**
(571) 273-8300**Pages:** 12 + cover**Phone:** (571) 272-2707**Date:** August 16, 2006

Group Art Unit: 2837

Re: Application No. 10/767,818

See the attached in response to the Office Action of June 20, 2006.

I hereby certify that this correspondence is being facsimile transmitted to the Patent and Trademark Office (Fax No. (571) 273-8300) on August 16, 2006.

Susan J. Sidwell

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PATENT**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Application No.: 10/767,818
Filing Date: January 29, 2004
Applicant: John D. Cathcart
Group Art Unit: 2837
Examiner: Jeremy A. Luks
Title: IMPROVED NOISE MANAGEMENT SYSTEM FOR
REDUCING AIRBORNE AND STRUCTURE BORNE
NOISE OF A VEHICLE EXHAUST SYSTEM
Attorney Docket: 705811US1

Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

AMENDMENT

Sir:

In response to the Office Action mailed June 20, 2006, please amend the application as follows and consider the remarks set forth below.

Prior to examination of the present application, please consider the following.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims begin on page 3 of this paper.

Remarks begin on page 8 of this paper.